



Sen. Susan Garrett

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1 AMENDMENT TO SENATE BILL 640

2 AMENDMENT NO. _____. Amend Senate Bill 640 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The School Code is amended by changing Section
5 10-17 as follows:

6 (105 ILCS 5/10-17) (from Ch. 122, par. 10-17)
7 Sec. 10-17. Statement of affairs.

8 (a) In Class I or Class II county school units the school
9 board may use either a cash basis or accrual system of
10 accounting; however, any board so electing to use the accrual
11 system may not change to a cash basis without the permission of
12 the State Board of Education.

13 School Boards using either a cash basis or accrual system
14 of accounting shall maintain records showing the assets,
15 liabilities and fund balances in such minimum forms as may be
16 prescribed by the State Board of Education. Such boards shall

1 make available to the public a statement of the affairs of the
2 district prior to December 1 annually by submitting the
3 statement of affairs in such form as may be prescribed by the
4 State Board of Education for posting on the State Board of
5 Education's Internet website, by having copies of the statement
6 of affairs available in the main administrative office of the
7 district, and, if the school district maintains an Internet
8 website, by publishing on the school district's Internet
9 website or, if the school district does not maintain an
10 Internet website, by publishing in a newspaper of general
11 circulation published in the school district an annual
12 statement of affairs summary containing at a minimum all of the
13 following information:

14 (1) A summary statement of operations for all funds of
15 the district, as excerpted from the statement of affairs
16 filed with the State Board of Education. The summary
17 statement must include a listing of all moneys received by
18 the district, indicating the total amounts, in the
19 aggregate, each fund of the district received, with a
20 general statement concerning the source of receipts.

21 (2) Except as provided in subdivision (3) of this
22 subsection (a), a listing of all moneys paid out by the
23 district where the total amount paid during the fiscal year
24 exceeds \$2,500 in the aggregate per person, giving the name
25 of each person to whom moneys were paid and the total paid
26 to each person.

1 (3) A listing of all personnel, by name, with an annual
2 fiscal year gross payment in the categories set forth in
3 subdivisions 1 and 2 of subsection (c) of this Section.

4 In this Section, "newspaper of general circulation" means a
5 newspaper of general circulation published in the school
6 district, or, if no newspaper is published in the school
7 district, a newspaper published in the county where the school
8 district is located or, if no newspaper is published in the
9 county, a newspaper published in the educational service region
10 where the regional superintendent of schools has supervision
11 and control of the school district. The submission to the State
12 Board of Education shall include an assurance that the
13 statement of affairs has been made available in the main
14 administrative office of the school district and that the
15 required notice has been published in accordance with this
16 Section.

17 After December 15 annually, upon 10 days prior written
18 notice to the school district, the State Board of Education may
19 discontinue the processing of payments to the State
20 Comptroller's office on behalf of any school district that is
21 not in compliance with the requirements imposed by this
22 Section. The State Board of Education shall resume the
23 processing of payments to the State Comptroller's Office on
24 behalf of the school district once the district is in
25 compliance with the requirements imposed by this Section.

26 The State Board of Education must post, on or before

1 January 15, all statements of affairs timely received from
2 school districts.

3 (b) When any school district is the administrative district
4 for several school districts operating under a joint agreement
5 as authorized by this Code, no receipts or disbursements
6 accruing, received or paid out by that school district as such
7 an administrative district shall be included in the statement
8 of affairs of the district required by this Section. However,
9 that district shall have prepared and made available to the
10 public, in accordance with subsection (a) of this Section, in
11 the same manner and subject to the same requirements as are
12 provided in this Section for the statement of affairs of that
13 district, a statement showing the cash receipts and
14 disbursements by funds (or the revenue, expenses and financial
15 position, if the accrual system of accounting is used) of the
16 district as such administrative district, in the form
17 prescribed by the State Board of Education. The costs of
18 publishing the notice and summary of this separate statement
19 prepared by such an administrative district shall be
20 apportioned among and paid by the participating districts in
21 the same manner as other costs and expenses accruing to those
22 districts jointly.

23 School districts on a cash basis shall have prepared and
24 made available to the public, in accordance with subsection (a)
25 of this Section, a statement showing the cash receipts and
26 disbursements by funds in the form prescribed by the State

1 Board of Education.

2 School districts using the accrual system of accounting
3 shall have prepared and made available to the public, in
4 accordance with subsection (a) of this Section, a statement of
5 revenue and expenses and a statement of financial position in
6 the form prescribed by the State Board of Education.

7 In Class II county school units such statement shall be
8 prepared and made available to the public, in accordance with
9 subsection (a) of this Section, by the township treasurer of
10 the unit within which such districts are located, except with
11 respect to the school board of any school district that no
12 longer is subject to the jurisdiction and authority of a
13 township treasurer or trustees of schools of a township because
14 the district has withdrawn from the jurisdiction and authority
15 of the township treasurer and trustees of schools of the
16 township or because those offices have been abolished as
17 provided in subsection (b) or (c) of Section 5-1, and as to
18 each such school district the statement required by this
19 Section shall be prepared and made available to the public, in
20 accordance with subsection (a) of this Section, by the school
21 board of such district in the same manner as required for
22 school boards of school districts situated in Class I county
23 school units.

24 (c) The statement of affairs required pursuant to this
25 Section shall contain such information as may be required by
26 the State Board of Education, including:

1 1. Annual fiscal year gross payment for certificated
2 personnel to be shown by name, listing each employee in one
3 of the following categories:

4 (a) Under \$25,000

5 (b) \$25,000 to \$39,999

6 (c) \$40,000 to \$59,999

7 (d) \$60,000 to \$89,999

8 (e) \$90,000 and over

9 2. Annual fiscal year payment for non-certificated
10 personnel to be shown by name, listing each employee in one
11 of the following categories:

12 (a) Under \$25,000

13 (b) \$25,000 to \$39,999

14 (c) \$40,000 to \$59,999

15 (d) \$60,000 and over

16 3. In addition to wages and salaries all other moneys
17 in the aggregate paid to recipients of \$1,000 or more,
18 giving the name of the person, firm or corporation and the
19 total amount received by each.

20 4. Approximate size of school district in square miles.

21 5. Number of school attendance centers.

22 6. Numbers of employees as follows:

23 (a) Full-time certificated employees;

24 (b) Part-time certificated employees;

25 (c) Full-time non-certificated employees;

26 (d) Part-time non-certificated employees.

- 1 7. Numbers of pupils as follows:
 - 2 (a) Enrolled by grades;
 - 3 (b) Total enrolled;
 - 4 (c) Average daily attendance.
- 5 8. Assessed valuation as follows:
 - 6 (a) Total of the district;
 - 7 (b) Per pupil in average daily attendance.
- 8 9. Tax rate for each district fund.
- 9 10. District financial obligation at the close of the
10 fiscal year as follows:
 - 11 (a) Teachers' orders outstanding;
 - 12 (b) Anticipation warrants outstanding for each
13 fund.
- 14 11. Total bonded debt at the close of the fiscal year.
- 15 12. Percent of bonding power obligated currently.
- 16 13. Value of capital assets of the district including:
 - 17 (a) Land;
 - 18 (b) Buildings;
 - 19 (c) Equipment.
- 20 14. Total amount of investments each fund.
- 21 15. Change in net cash position from the previous
22 report period for each district fund.

23 In addition to the above report, a report of expenditures
24 in the aggregate paid on behalf of recipients of \$500 or more,
25 giving the name of the person, firm or corporation and the
26 total amount received by each shall be available in the school

1 district office for public inspection. This listing shall
2 include all wages, salaries and expenditures over \$500 expended
3 from any revolving fund maintained by the district. Any
4 resident of the school district may receive a copy of this
5 report, upon request, by paying a reasonable charge to defray
6 the costs of preparing such copy.

7 This Section does not apply to cities having a population
8 exceeding 500,000.

9 (Source: P.A. 94-875, eff. 7-1-06.)".